

GEORGIA DEPARTMENT OF REVENUE TAX GUIDE



FOR MOTOR VEHICLE DEALERS

Department of Revenue - Motor Vehicle Division
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EDITOR'S NOTE

The purpose of this guide is to assist motor vehicle dealers with the implementation of the title ad valorem tax fee provisions of O.C.G.A. § 48-5C-1 created by HB 386 passed during the 2012 session of the Georgia General Assembly. Any statutory revisions that have occurred after January 31, 2013 are not addressed in this version of the manual. If any relevant statutory changes are made an updated version of this manual will be released.

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INTRODUCTION

Beginning March 1, 2013, the Georgia tax rules applicable to motor vehicles will change significantly. Any motor vehicle purchased on or after March 1, 2013 and titled in Georgia will be exempt from sales and use tax and the annual ad valorem tax, also known as the “birthday tax”. These taxes will be replaced by a one-time tax called the title ad valorem tax fee (“TAVT”). Dealers will be required to collect the TAVT on behalf of the customer and submit both the TAVT and the application for certificate of title to the county where the vehicle will be registered.

At the same time, there are some instances in which sales and use tax must still be collected and remitted by dealers. For instance, lease payments made by the lessee will remain subject to sales and use tax. Further, transactions that are separate from the sale or purchase of a motor vehicle subject to TAVT, such as selling parts, will still be subject to sales and use tax.

The purpose of this manual is to provide dealers with a general understanding of the Georgia tax rules applicable to motor vehicle transactions beginning March 1, 2013.

For additional information, please visit: www.newtitletax.com

TAVT QUICK REFERENCE GUIDE FOR DEALERS

- Motor vehicle dealers should collect the state and local title ad valorem tax fee (“TAVT”) from customers purchasing vehicles on or after March 1, 2013 that will be titled in Georgia. Payment of the TAVT provides an exemption from sales tax on the motor vehicle and the purchaser will also be exempt from the annual ad valorem tax, or “birthday tax”. The title application fee of \$18 and tag fees still apply.
- TAVT should be collected by the dealer and submitted, along with the application for certificate of title (Form MV-1), to the county where the vehicle will be registered.
 - A list of Georgia tag offices with respective mailing addresses can be found here:
<http://motor.etax.dor.ga.gov/tagoffices/selecttagoffice.aspx>
- The TAVT and application for title must be received by the county within ten (10) days of the date of purchase or a late penalty will be assessed against the dealer.
- Generally, the TAVT is calculated by multiplying the applicable rate times the Fair Market Value (“FMV”), as defined by law.
 - If the sale included a trade-in, the FMV is first reduced by that amount before multiplying by the applicable rate to determine the TAVT due.
 - $(\text{FMV} - \text{Trade-in}) \times \text{Rate} = \text{TAVT liability}$.
- Generally, FMV is the value listed in the motor vehicle ad valorem assessment manual utilized by the state revenue commissioner. These values are available here:
<http://onlinemvd.dor.ga.gov/TAP/vinnumber.aspx>
 - For a used motor vehicle not listed in the manual, FMV is the value from the bill of sale *or* the “clean retail” value provided by NADA (National Automobile Dealers Assoc.), January 2013 Edition, whichever is higher.
 - For a new motor vehicle not so listed in the manual, FMV is the value from the bill of sale less any rebate. This is the only area where a rebate applies to FMV.
- The TAVT rate is 6.5% in 2013, 6.75% in 2014, and 7% in 2015. Thereafter, the rate is variable and may go as high as 9%.
- Leased vehicles are subject to TAVT upon application for certificate of title. Thereafter, the monthly lease payments are subject to sales tax.
- Dealers should not collect sales tax or TAVT from out of state purchasers if the vehicle is going to be driven out of state for immediate use in another state. The process and forms for this and other exemptions are explained in Section VI of the Dealer Manual.

I. STATE AND LOCAL TITLE AD VALOREM TAX FEE

What is the state and local title ad valorem tax fee?

The TAVT is a one-time fee that replaces both sales and use tax as well as the annual ad valorem tax, also known as the “birthday tax”. Unlike sales tax, which is imposed on the sale price of the vehicle, the TAVT is imposed on the Fair Market Value of the motor vehicle as defined below, less the value of any trade-in. The TAVT is required to be collected by the dealer when the vehicle is sold instead of collecting sales and use tax.

To which vehicles and titles does the TAVT apply?

The TAVT applies to any motor vehicle purchased on or after March 1, 2013 for which a Georgia title is issued. If it is a motor vehicle for which no title is required then the TAVT does not apply. Likewise, if there is a vehicle that has a title but it is not a *motor* vehicle, then the TAVT does not apply. For those vehicles that are not subject to TAVT, normal sales and use tax rules still apply.

The following are examples of vehicles which do not qualify as a “motor vehicle for which a title is issued” and thus would not be subject to TAVT:

- Pull-behind trailers
- Pull-behind campers
- Mopeds
- Any motor vehicle for which a title is not issued, such as:
 1. Vehicles manufactured prior to 1963,
 2. 1963-1985 model year vehicles that do not have a Georgia title

Further, there are certain types of titles that are exempt from TAVT:

- Corrected Titles
- Replacement Titles issued pursuant to O.C.G.A. § 40-3-31
- Titles Reissued to the Same Owner pursuant to O.C.G.A. § 40-3-50 through 40-5-56

Likewise, there are certain types of purchasers who are exempt from TAVT:

- Government entities
 - Certain veterans
 - Motor vehicles donated to a non-profit organization for the purpose of being transferred to another person
- (See Section VI for more information on processing exempt transactions)

What is the Fair Market Value of the motor vehicle?

The FMV is defined by statute in three different ways (note that after FMV is determined, trade-in value is then subtracted before the TAVT rate is applied). Which definition applies, and therefore which FMV should be used for purposes of TAVT, depends on the valuation data that is available for the vehicle being sold.

The general rule for FMV, which will be used for the majority of transactions, is the value listed in the motor vehicle assessment manual designated by the State Revenue Commissioner. This value is a blended wholesale/retail value and is the same value that is used to calculate the annual ad valorem tax.

For a used motor vehicle that is not listed in the motor vehicle assessment manual, the FMV is the higher of the value listed on the bill of sale or the value from a reputable used car market guide designated by the State Revenue Commissioner. The reputable used car market guide that has been designated by the State Revenue Commissioner is the “clean retail” value provided by NADA (National Automobile Dealers Assoc.), January 2013 Edition.

For a new motor vehicle that is not listed in the motor vehicle assessment manual, the FMV is the value listed on the bill of sale less any rebate. This is the only instance in which a rebate is factored into the FMV.

Where can I find the Fair Market Value of the motor vehicle?

The vehicle identification number (“VIN”) of the motor vehicle can be entered online to request the FMV of the vehicle. If the value is not found during this search, then the FMV value for a “used” vehicle not found in the assessment manual, or the FMV for a “new” vehicle not found in the assessment manual should be used, as appropriate.

<http://onlinemvd.dor.ga.gov/TAP/vinnumber.aspx>

The complete assessment manual is available at: www.newtitletax.com

I am selling a car that is listed in the assessment manual. What amounts are included when determining the Fair Market Value?

The *only* amount that is relevant for purposes of determining FMV is the value listed in the assessment manual. Even if the car is sold with upgrades or the selling price is higher than the assessment manual value, the FMV that should be utilized is the value listed in the manual.

I am selling a used car that is not listed in the assessment manual. What amounts are included in “the value from the bill of sale” when determining the Fair Market Value?

In this case, the FMV is the higher of the value from the bill of sale or the “clean retail” value provided by NADA (National Automobile Dealers Assoc.), January 2013 Edition. When determining the “value from the bill of sale,” you must include the price of the motor vehicle plus any other items, sold with the vehicle, that add actual value to the vehicle. For example, if the customer adds a roof rack or a stereo, the price of both items must be included in “the value from the bill of sale.” On the other hand, the doc fee would not be included in “the value from the bill of sale” because a doc fee does not add actual value to the vehicle.

If the NADA value is used, the only value that should be considered is the NADA value and the other items should not be considered.

I am selling a new car that is not listed in the assessment manual. How do I determine the correct amount for the Fair Market Value?

The FMV for a new vehicle which is not listed in the assessment manual is calculated by totaling the negotiated selling price of the vehicle, plus any other items sold with the vehicle that add actual value to the vehicle, minus any rebate. The “actual value” test is the same test used for purposes of a used car not listed in the assessment manual, as explained above, except that a reduction is made for any rebate.

What items are and are not considered to add actual value to the vehicle for purposes of determining Fair Market Value when the value is not listed in the assessment manual?

Items that would be considered to add actual value are those items that become part of the vehicle and include, but are not limited to, items such as the following:

- Bed liners
- Floor mats
- Lights
- Leather Seats
- Rims
- Roof racks
- Stereo Equipment
- Tires

Items that would NOT be considered to add actual value to the vehicle include, but are not limited to, the following:

- “Doc fee” or other similar types of processing and service fees
- Financing or interest charges

- Fuel or similar goods that will be depleted during the use of the vehicle such as Gas, Oil, Wiper Fluid, NoS, etc.
- Lemon law fees or any other federal, state, or locally mandated fees
- Trinkets or prizes such as shirts, key chains, coffee mugs, etc.

When do I stop charging sales tax and start charging TAVT?

Sales tax should be collected for any motor vehicle for which the date of purchase reported on Form MV-1 is before March 1, 2013. If the date of purchase on Form MV-1 is March 1, 2013 or later, the TAVT should be collected (unless a TAVT exemption applies).

What is rate of the TAVT?

In 2013, the applicable rate is 6.5%. The rate increases to 6.75% and 7.0% in 2014 and 2015, respectively. After 2015, the rate is variable and can go as high as 9%.

How is TAVT liability calculated on the sale of a motor vehicle?

The TAVT liability is calculated by first reducing the FMV (remember FMV is defined in three possible ways depending on the transaction) by any Trade-in Value and then multiplying the balance times the TAVT rate in effect on the date of purchase.

The formula for determining TAVT is as follows:

$$(\text{FMV} - \text{Trade-in Value}) * \text{Rate} = \text{TAVT}$$

Accordingly, in 2013 the TAVT formula would be as follows:

$$(\text{FMV} - \text{Trade-in Value}) * 6.5\% = \text{TAVT}$$

How does the sales and use tax exemption apply?

When the customer pays the TAVT they also receive an exemption from sales and use tax on the vehicle purchase transaction. The sales and use tax exemption applies to the motor vehicle itself as well as those items that become part of that same motor vehicle. Generally, this means that most items on the same bill of sale for a particular motor vehicle at the time of the same transaction where the TAVT is paid will be exempt from sales tax. The exemption from sales and use tax also applies to items other than the motor vehicle that would have been considered part of the taxable base for sales tax purposes, such as the “doc fee”.

However, the sales tax exemption is not applicable to a vehicle that is not subject to the TAVT by virtue of not having a title or not being a *motor* vehicle; such vehicles remain subject to sales and use tax. This would be the case even if that separate vehicle is listed on the same bill of sale as a motor vehicle subject to the TAVT. Each vehicle must be considered separately.

Likewise, the sales tax exemption for items that become part of the vehicle does not extend or apply to other items purchased in the same transaction that do not become part of the vehicle. For example, if a customer purchases a car where the TAVT is paid and also buys two roof racks, the roof rack affixed to the car would not be subject to sales tax but the other roof rack would be subject to sales tax.

See Section VII for examples of how the sales tax exemption will work.

Is the TSPLOST sales tax also exempted on a motor vehicle sale?

No, there is an exception to the sales tax exemption in the case of TSPLOST. When the purchaser is a resident of a county that imposes the Transportation Special Purpose Local Option Sales Tax (“TSPLOST”) then a 1% sales tax will apply to the first \$5,000 of the purchase price of the motor vehicle even though the customer is also paying the TAVT and the transaction is otherwise exempt from sales and use tax. Accordingly, no more than \$50 of TSPLOST would be collected on the sale of the vehicle when the purchaser is a resident of a county that imposes the TSPLOST, but it could potentially be less. Regular sales tax procedures for collection and remittance apply to the TSPLOST funds.

Is the TAVT remitted to the state?

No. The TAVT must be sent to the county tag agent of the county where the vehicle will be registered along with the application for certificate of title. Dealers are required to submit both the TAVT and the application for certificate of title to the appropriate county. Dealers will not be able to send title work or the TAVT to the state, or to a county other than the county where the vehicle will be registered.

The addresses for all Georgia county tag offices are available here:

<http://motor.etax.dor.ga.gov/tagoffices/selecttagoffice.aspx>

Does the dealer remit a monthly TAVT return similar to sales and use tax?

No. The TAVT is determined on a vehicle by vehicle basis and must be sent to and received by the appropriate county tag agent (along with the application for title) within ten days of the date of purchase.

What happens if the dealership is not able to submit the application for title and/or the TAVT to the county of residence within ten days of the date of purchase?

A penalty of 5% of the TAVT liability will be assessed for any application and/or TAVT that is not submitted to the purchaser’s county tag office within ten days from the date of purchase. An additional 5% is assessed every subsequent month that the application for title and/or TAVT is late.

Are there any other late penalties?

Yes. If the application for certificate of title is not submitted within 30 days of the date of purchase, the dealership will be assessed a separate penalty equal to 10% of the TAVT. This penalty will accrue interest at a rate of 1% for every subsequent month.

What is the “date of purchase” for the purpose of determining the ten day and thirty day deadlines?

The date of purchase is the same date of purchase reported on Form MV-1.

The date of purchase for purpose of the TAVT is the same time that a “sale” would have occurred for purposes of sales tax; i.e. the transfer of possession of a motor vehicle for consideration.

II. CIRCUMSTANCES WHEN SALES AND USE TAX MAY STILL APPLY

When does the exemption from sales and use tax on motor vehicle sales go into effect?

Beginning March 1, 2013, the sale or purchase of any motor vehicle titled in this state for which the TAVT is paid will be exempt from sales and use tax.

To what does the sales and use tax exemption apply?

The exemption from sales and use tax applies to the sale or purchase of a motor vehicle as well as to fees and other items which are part of the contract for sale of a motor vehicle.

Are lease payments also exempt from sales and use tax?

No. Sales and use tax still applies to the gross monthly lease charge collected under a lease.

What is a “sale”?

For the purpose of the TAVT and the exemption from sales tax, a “sale” means the transfer of title and possession of a motor vehicle for consideration.

Will sales tax continue to apply to items like doc fees?

No. Ancillary charges such as doc fees incurred as part of the contract for purchase of a motor vehicle will be exempt from sales and use tax.

Does sales and use tax still apply to sales of tangible personal property and services if no motor vehicle sale takes place?

Yes. If the item of tangible personal property or service is not transferred in the course of a motor vehicle sale, the general rules of the sales and use tax apply. For example, the parts used to repair a customer’s vehicle are subject to sales and use tax.

Are parts used in the non-warranty repair of motor vehicles subject to sales and use tax?

Yes. The parts used to repair a customer’s vehicle are subject to sales and use tax. If the charges for parts and labor are itemized on the customer’s invoice, only the charge for parts would be subject to the tax.

Is repair labor subject to sales and use tax?

Repair labor that is separately stated on the invoice is not subject to sales and use tax. Repair labor not separately stated is subject to sales and use tax.

Are repairs covered under a manufacturer's factory warranty subject to sales and use tax?

The answer depends on whether sales tax was collected on the sale price of the vehicle.

A manufacturer's warranty is considered part of the sale or purchase of a motor vehicle. If sales tax was collected on the sale price of the vehicle, a repair of a motor vehicle that is covered under an original manufacturer's factory warranty is not subject to sales and use tax. See Ga. Comp. R. & Regs. r. 560-12-2-.09(6).

However, a motor vehicle subject to the TAVT is exempt from sales and use tax under O.C.G.A. § 48-8-3(92), which also exempts any charges for the manufacturer's warranty included in the sale or purchase of the vehicle. Therefore, repairs under a manufacturer's extended warranty for which sales tax was not collected at the time of purchase are subject to sales and use tax at the time of repair.

Are repair charges paid by an insurance company or extended warranty company subject to sales tax?

The parts used in the repair are subject to sales tax, but the repair labor is not taxable.

Are customer charges for shop supplies used to repair a motor vehicle subject to sales and use tax?

Yes. Effective May 18, 2006 a charge for shop supplies, when separately stated on a dealer's invoice to the customer, is subject to sales and use tax. Therefore, a dealer may purchase these items under terms of resale through the issuance of a properly executed Certificate of Exemption (Form ST-5) because the dealer will later collect sales tax from the customer. However, in the event a dealer does not separately itemize and charge customers for shop supplies, a dealer must pay tax on its own purchase of such supplies or accrue use tax on such items.

Is a charge for a wheel alignment or tire rotation subject to sales and use tax?

No. Only items of tangible personal property are subject to sales and use tax. Labor is therefore not subject to the tax. Charges for labor must be separately stated on the invoice.

Are parts used to recondition a new or used vehicle for resale subject to sales and use tax?

No. Use of parts to recondition a dealer's vehicle for resale is treated as a sale of parts for resale purposes. See Ga. Comp. R. & Regs. r. 560-12-2-.09(7).

Is sales tax due on a free oil change?

No. However, the dealer accrues use tax based on the cost price of the materials used.

Is goodwill extended to a dissatisfied customer subject to sales tax?

Goodwill is considered a transaction where the company gives items to the customer without charge, thus no sales tax liability would be incurred by the customer. However, the dealership generally owes use tax on goodwill transactions based on the cost price of parts. A repair or service covered by a factory warranty is not considered a goodwill transaction and thus a dealership would not owe use tax on the parts used.

Does a dealer incur use tax on shop supplies?

It depends. Effective May 18, 2006 a charge for shop supplies, when separately stated on a dealer's invoice to the customer, is subject to sales and use tax. Therefore, a dealer may purchase these items under terms of resale through the issuance of a properly executed Certificate of Exemption (Form ST-5). However, in the event a dealer does not separately itemize and charge customers for shop supplies, a dealer must pay tax on the purchase of such supplies or accrue use tax on such items.

Is use tax due on paint used in a body shop?

Yes. When the appropriate sales tax is not charged by the vendor, the paint, sandpaper, tape, and brushes used to repair vehicles are treated as items used and not resold. The dealership would be liable for tax on the paint at the time of purchase unless specifically itemizing the quantity, color and the price on the customer's invoice.

Does a dealer incur use tax for free oil changes or customer adjustments?

Yes. Generally, by furnishing the wholesaler with an exemption certificate (Form ST-5), the dealership can purchase oil, filters, and other repair parts exempt for resale—and later charge the customer sales tax on those items. But, when an oil change or an adjustment is provided at no charge to the customer, the dealer is treated as the user of the item and thus is liable for use tax at the cost price of the item.

Does a dealer incur any tax liability when a vehicle is sold with a "Tires for Life" allowance?

Yes. Even if the vehicle is subject to the TAVT, the tires for life program or similar dealer sponsored lifetime programs are not considered a resale of tires. Thus, the dealer is responsible for use tax at the cost price of the tires when a tire is withdrawn from inventory to be placed on a vehicle.

Is use tax due on promotional items given to prospective purchasers?

Yes. Promotional items such as key chains, lighters, and other items are not considered purchased for resale. A dealer incurs a use tax liability on the cost price of these items unless the supplier previously charged sales tax at the time of purchase.

III. LEASES

What is a “lease or rental”?

“Lease” means any transfer of possession or control of a motor vehicle for a fixed or indeterminate term for consideration.

Are leased vehicles subject to the TAVT?

Yes, on the titling of a vehicle that will be leased, the TAVT is due along with application for certificate of title within ten days of the date of purchase.

Is the lease of an automobile subject to sales and use tax?

Yes. The lease or rental of a vehicle is subject to sales and use tax based upon the county where the motor vehicle is to be registered. The tax is computed on the entire gross lease or rental charge. See O.C.G.A. § 48-8-30(d)(1).

If a lessee is located in a county with a higher rate than that of the county of delivery, what tax rate is charged?

The dealer must charge sales tax based on the county rate where the vehicle is registered. See O.C.G.A. § 48-8-2(8)(B).

Does sales and use tax apply to cash buy-downs?

Yes. A cash buy-down is treated as a cash payment rendered to lower a lease payment and is subject to sales and use tax.

Does sales and use tax apply to a manufacturer’s rebate used to buy down a lease payment?

Yes. A manufacturer’s rebate is treated as a cash payment rendered to lower a lease payment; thus, it is subject to sales and use tax. This is deemed to be the manufacturer paying for part of the vehicle on behalf of the purchaser.

Is a dealer responsible for sales and use tax on the purchase of a vehicle that is purchased for lease or rental?

No. A dealer purchases a vehicle exempt from sales and use tax when the vehicle is for lease or rental. This transaction is equivalent to a purchase for resale. See Ga. Comp. R. & Regs. r. 560-12-2-.10(2).

Is a buy-out amount or purchase option at the end of a lease subject to sales and use tax?

No. However, because the title will be transferred to the lessee (who is now the purchaser), the lessee will be liable for the TAVT at the time they apply for a certificate of title. A buy-out or purchase option of a lease, when exercised, is a purchase so long as title passes to the customer for consideration; thus, this transaction is exempt from sales and use tax because it will be subject to TAVT.

Is a finance charge used to compute a lease payment subject to sales and use tax?

Yes. The finance charge is a taxable part of the lease payment.

Is an amount charged for optional waiver of damage or insurance on a lease subject to sales and use tax?

No. A separately stated charge for an optional waiver of damage or insurance is not subject to sales and use tax. This charge is not a requirement of the lease or rental.

IV. RENTAL MOTOR VEHICLE CONCERNS

What is a “rental motor vehicle concern”?

“Rental motor vehicle concern” means a person or legal entity which owns or leases five or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value. Certain rental motor vehicle concerns are eligible to pay a reduced rate of TAVT if certain requirements are met.

Can any company that rents motor vehicles qualify for the reduced rate?

No. Only those companies which average \$400 of sales tax per vehicle attributable to the “rental charge” of each vehicle. The term “rental charge” is defined to include only those amounts derived from rentals of 31 days or fewer. Therefore, only companies which regularly rent vehicles for 31 days or fewer will have eligible tax payments for the purpose of qualifying for this reduced rate.

What is the reduced rate applicable for qualifying rental motor vehicle concerns?

Qualifying rental motor vehicle concerns will be eligible to pay at a rate of .75% for a state TAVT and .75% for a local TAVT, totaling a combined 1.5% TAVT rate for motor vehicle purchases. The reduced rate applies to a motor vehicle designed to carry ten or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver.

How does a rental motor vehicle concern qualify for the reduced rate?

Rental motor vehicle concerns who believe they qualify for the reduced rate must apply for a certification. This is done by submitting Form MV-15 to the Georgia Department of Revenue along with any documentation required by the form. Additional documentation may be requested on a case by case basis.

V. ETR

What is ETR?

ETR stands for Electronic Title and Registration. The ETR service allows dealerships to process title and registration work electronically at the point of sale through private vendors that have been certified by the Georgia Department of Revenue for this purpose. Beginning March 1, 2013, the service will be expanded to allow for electronic payment of TAVT and electronic submission of title work. ETR is not mandatory; rather, it is a tool available for dealers to submit title applications and TAVT payments to the appropriate county tag office, thereby eliminating the need for submission by mail or in person to the various county tag offices that accept ETR transactions.

For more information on ETR and for the names and contact information of certified ETR service providers please visit: www.newtitletax.com

Can dealerships submit title applications and remit TAVT through ETR?

Yes. The ETR process provides a consolidated method of processing title applications and remitting TAVT payments electronically and remotely to the county where the purchaser will register the vehicle.

However, a TAVT exempt transaction CANNOT be processed through ETR as of the date of this guide. Accordingly, a TAVT exempt transaction, such as disabled veteran, must be processed manually by the dealer.

However, the reduced rate for an approved rental car concern may be processed through ETR.

What happens if a County does not accept ETR?

Your ETR service provider will be able to tell you whether a county is compatible with ETR before you enter a transaction. If a purchaser is from a county that does not accept title applications and TAVT payments through ETR, the process must be conducted manually.

VI. EXEMPTIONS AND SPECIAL CIRCUMSTANCES

a. Out of State Purchasers

Do I need to collect sales and use tax or the TAVT from a purchaser who is not a resident of Georgia and will be titling the vehicle in another state?

No. TAVT should not be collected because there will not be a Georgia certificate of title issued for the vehicle. Likewise, the so called “drive out” exemption for sales and use tax still applies for purchasers that are residents of another state.

What documentation is the dealer required to collect for a customer who is an out of state resident?

The dealer should have the customer execute a Form ST-8 which should be retained by the dealership for audit purposes. The Form ST-8 will suffice for the non-collection of both sales and use tax and the TAVT.

b. Veteran’s Exemptions

What do I do if a purchaser claims to be a veteran who is exempt from the TAVT?

Certain veterans are exempt from the TAVT and the paper work for this exemption should be completed by the dealership and submitted along with the application for certificate of title to the county where the vehicle will be registered. Even though these veterans are receiving an exemption from TAVT, they will still receive the associated exemption from sales tax and annual ad valorem tax as those who are required to pay the TAVT.

Can Veteran exemptions be processed in conjunction with an ETR transaction?

No. Unfortunately, for veteran exemptions provided in Form MV-30, the dealer must do all title and TAVT work manually.

What paper work must be submitted for the Veteran exemptions?

Form MV-30 contains a list of five classifications of veteran exemptions. Fill out this form and check the box for the appropriate exemption claimed by the veteran. Follow the instructions in the selected section by including any required supporting documentation.

c. Military Service Members Stationed in Georgia

Do non-resident military service members stationed in Georgia pay TAVT when they purchase a vehicle in Georgia?

No. If a non-resident service member stationed in Georgia purchases a vehicle they will not be subject to TAVT if they submit Form PT-471, but will be subject to normal sales tax rules.

What documentation is the dealer required to collect for a customer who is a non-resident military service member stationed in Georgia?

The dealer should collect Form PT-471 and retain a copy for audit purposes. If the customer is planning to title the vehicle in Georgia, an executed copy of Form PT-471 should be submitted by the dealer to the appropriate county tag office along with the application for certificate of title. This form is required for the exemption from TAVT to apply. If this form is not provided, then the dealer should collect TAVT in accordance with the regular TAVT collection procedures in this manual.

Do resident military service members stationed in Georgia pay TAVT when they purchase a vehicle in Georgia?

Yes. If a military service member is a Georgia resident, then such military service member will be subject to TAVT and will receive the associated exemption from sales and use tax and annual ad valorem taxes. The dealer should collect the TAVT in accordance with the regular TAVT collection procedures in this manual.

d. Purchases Made by a Government Entity

Do government entities pay the TAVT when they purchase a vehicle in Georgia?

No. Motor vehicles purchased by state, county, consolidated government, municipality, county, independent school district or other government entity not otherwise subject to sales tax and annual ad valorem tax is not be subject to TAVT.

What documentation is the dealer required to collect on a purchase made by a government entity?

The dealer should collect a copy of the purchase order showing that the purchase was made by a government entity and retain a copy for audit purposes. The purchase order should be submitted by the dealer to the appropriate county tag office along with the application for certificate of title.

e. Non-Titled Vehicles

What about motor vehicles that are not required to obtain a title?

In accordance with O.C.G.A. § 40-3-4, motor vehicles with model year 1962 or older are not issued a Georgia titled and motor vehicles with model year 1963 – 1985 may or may not have a Georgia title.

If your dealership sells a vehicle that is not titled, then no TAVT should be collected and instead regular sales and use tax rules would apply.

However, a motor vehicle with model year from 1963 – 1985 that does have a title will be subject to the TAVT, and the dealership should collect the TAVT in accordance with the regular TAVT collection procedures in this manual.

VII. EXAMPLES

Calculating the Amount of Tax

- a. In December 2013, Dealer and Customer agree to a purchase price of \$20,000, as listed on the bill of sale, on the sale of a new motor vehicle. The vehicle is listed in the motor vehicle assessment manual. Dealer agrees to give a \$5,000 credit to Customer for the trade-in of Customer's old vehicle. Dealer is able to provide a \$1,000 rebate.

Although the purchase price is \$20,000, the vehicle is listed in the assessment manual at \$18,000. When the FMV on a new motor vehicle is listed in the assessment manual, no reduction for rebate is allowed.

Next, Dealer calculates the TAVT by reducing the Fair Market Value (\$18,000) by any trade-in value, and multiplying the balance by the TAVT rate. Here, there is a trade-in value of \$5,000 and the TAVT rate is 6.5% in 2013. Therefore, Dealer subtracts \$5,000 from \$18,000 and multiplies the balance times 6.5% to reach a TAVT liability of \$845.00.

Dealer is located in Gwinnett County, but Customer is a resident of Cherokee County. On Customer's behalf, Dealer mails the application for certificate of title (Form MV-1) and the \$845 of TAVT to the Cherokee County tag office.

- b. In October of 2013, Dealer and Customer agree to a purchase price of \$20,000, as listed on the bill of sale, on the sale of a new motor vehicle. The vehicle is model year 2014 and is not yet listed in the commissioner assessment manual. Customer has no trade-in, but Dealer is able to provide a \$1,000 rebate.

Because the vehicle is not yet listed in the assessment manual, Dealer must first determine the Fair Market Value under the alternative method provided by O.C.G.A. § 48-5C-1(a)(1)(C) for new motor vehicles. Under the alternative method for new vehicles, Dealer is permitted to subtract the rebate amount from the purchase price listed on the bill of sale (\$20,000-\$1,000) to reach a Fair Market Value of \$19,000.

Next, Dealer calculates the TAVT by reducing the Fair Market Value by any trade-in value, and multiplying the balance by the TAVT rate. Here, there is no trade-in and the TAVT rate is 6.5% in 2013. Therefore, Dealer calculates the TAVT by multiplying \$19,000 times 6.5% to reach a TAVT liability of \$1,235.

Dealer is located in Gwinnett County, but Customer is a resident of Cherokee County. On Customer's behalf, Dealer mails the application for certificate of title (Form MV-1) and the \$1,235 of TAVT to the Cherokee County tag office.

- c. On January 1 of 2014, Dealer and Customer agree to a purchase price of \$5,000, as listed on the bill of sale, on the sale of a used motor vehicle. The model year of the vehicle is 1985 and is not listed in the commissioner assessment manual. Customer has no trade-in and Dealer does not provide a rebate.

Because the vehicle is not listed in the assessment manual, Dealer must first determine the Fair Market Value under the alternative method provided by O.C.G.A. § 48-5C-1(a)(1)(B) for used motor vehicles. Under the alternative method for used vehicles, Dealer must compare the value listed in NADA with the amount listed on the bill of sale, selecting the greater of the two values. Here, NADA provides a vehicle value of \$4,500. Therefore, Dealer uses the value on the bill of sale; i.e., \$5,000.

Next, Dealer calculates the TAVT by reducing the Fair Market Value by any trade-in value, and multiplying the balance by the TAVT rate. Here, there is no trade-in and the TAVT rate is 6.75% in 2014. Therefore, Dealer calculates the TAVT by multiplying \$5,000 times 6.75% to reach a TAVT liability of \$337.50.

Dealer is located in Gwinnett County, but Customer is a resident of Cherokee County. On Customer's behalf, Dealer mails the application for certificate of title (Form MV-1) and the \$337.50 of TAVT to the Cherokee County tag office.

Sales Tax Exemptions

- a. Customer purchases a new car from Dealer with a sales price of \$20,000, adds a stereo system worth \$500, floor mats worth \$200, and a roof rack worth \$300. Customer also pays a doc fee of \$500. On the bill of sale the price for the car with the upgrades is \$21,000 along with a \$500 doc fee with a total cost to customer of \$21,500. The value listed in the assessment manual is \$19,000 and therefore the FMV for the vehicle is \$19,000. Customer will pay $\$19,000 \times 6.5\%$, or \$1,235 for the TAVT. No sales tax is due.
- b. Customer purchases a new car from Dealer with a sales price of \$20,000, adds a stereo system worth \$500, floor mats worth \$200, and a roof rack worth \$300. Total price for the car with the upgrades is \$21,000 along with a \$500 doc fee with a total cost to Customer of \$21,500. There is no value in the assessment manual for the vehicle. Since the car is a new vehicle and no value is listed in the assessment manual, the FMV will be the value from the bill of sale. The value from the bill of sale (when there is no value in the assessment manual) includes the vehicle itself and any addition items that add actual value to the vehicle, which in this example includes

- the stereo system, floor mats, and roof rack. Accordingly, the FMV (value from the bill of sale) will be \$21,000. Customer will pay $\$21,000 \times 6.5\%$, or \$1,365 for the TAVT. No sales tax is due.
- c. Customer purchases a used car from Dealer with a sales price of \$20,000, adds a stereo system worth \$500, floor mats worth \$200, and a roof rack worth \$300. Total price for the car with the upgrades is \$21,000 along with a \$500 doc fee with a total cost to Customer of \$21,500. There is no value in the assessment manual for the vehicle. Since the car is a used vehicle and no value is listed in the assessment manual, the FMV will be the higher of the value from the bill of sale or the value from NADA. The value from the bill of sale (when there is no value in the assessment manual) includes the vehicle itself and any addition items that add actual value to the vehicle, which in this example includes the stereo system, floor mats, and roof rack. Accordingly, the value from the bill of sale will be \$21,000. The value from NADA is \$19,000. The FMV will be the value from the bill of sale, or \$21,000. Customer will pay $\$21,000 \times 6.5\%$, or \$1,365 for the TAVT. No sales tax is due.
 - d. Customer purchases a car from Dealer with a FMV of \$19,000. Additionally, Customer purchases a trailer worth \$500. Customer would pay $\$19,000 \times 6.5\%$, or \$1,235 in TAVT for the car, and there would be no associated sales tax on the car. Customer will not pay TAVT on the trailer, because although the trailer is a vehicle that will be titled, it is not a *motor* vehicle that will be titled. Accordingly there will be no sales tax exemption for the trailer, because it is a separate and distinct item. Customer will pay sales tax at the applicable rate on \$500 for the trailer.
 - e. Customer purchases a motor vehicle from Dealer for which the TAVT is paid and receives the associated sales tax exemption. Customer comes back to Dealer two months later wishing to buy different floor mats for the same car. The sale of the floor mats is a separate and distinct transaction for the purchase of tangible personal property and does not involve the sale of a motor vehicle. Therefore, the floor mats would be subject to sales tax.

VIII. FAQs for Dealers and Customers

How does this legislation impact motor vehicles?

- House Bill 386 was passed by the 2012 Georgia General Assembly and provides for a new method of taxation for certain motor vehicles effective March 1, 2013.

What happens on March 1, 2013?

- Vehicles purchased on or after March 1, 2013 and titled in this state will be exempt from sales and use tax and the annual ad valorem tax, also known as the “birthday tax”. These taxes will be replaced by a one-time tax that is imposed on the fair market value of the vehicle called the title ad valorem tax fee (“TAVT”). In addition to the TAVT, if you live in one of the three transportation districts that approved the Transportation Special Purpose Local Option Sales Tax (“T-SPLOST”) referendum in July of 2012, you will also be required to pay up to fifty dollars in sales tax when purchasing a motor vehicle.

How is fair market value determined?

- Vehicles identified in the Georgia Department of Revenue motor vehicle valuation data base have a fair market value calculated by averaging the current wholesale and retail values of the motor vehicle pursuant to O.C.G.A. § 48-5-442. Accordingly, the fair market value for purposes of the TAVT will generally be the same as the fair market value used in the current ad valorem tax system.

What if my vehicle is NOT listed in the motor vehicle valuation data base?

- If your vehicle is a used vehicle and not currently in the motor vehicle valuation data base, the value will be the higher of (1) the value listed on the bill of sale or (2) the value listed in a used car market guide designated by the Revenue Commissioner.
- If the vehicle is “new” and not currently in the motor vehicle valuation data base, the value will be taken from the bill of sale less any rebate. Note that any trade-in value is subtracted before the tax rate is applied.

How is the TAVT calculated?

- The TAVT calculation is as follows:
 - First, subtract the trade-in value from the “fair market value” of the vehicle.
 - Second, multiply this number times the TAVT rate.

How is the trade-in value determined?

- As defined in House Bill 386, the “trade-in value” is the value of the motor vehicle as stated in the bill of sale for a vehicle which has been traded in to the dealer in a transaction involving the purchase of another vehicle from the dealer.

What is the TAVT rate?

- For the period from March 1, 2013 until December 31, 2013, the TAVT rate is 6.5%.
- For the period from January 1, 2014 through December 31, 2014, the TAVT rate is 6.75%.
- For the period from January 1, 2015 through December 31, 2015, the TAVT rate is 7.0%.
- For future years the rate may be adjusted, but in no event can the rate exceed 9%. The rate for the subsequent tax years, if increased, will be set by the Revenue Commissioner and published by August 31.

Where do I apply for my title and pay the TAVT?

- The application for title and TAVT payment must be submitted to the county in which the purchaser registers the vehicle (i.e. county of residence). The TAVT must be paid at the time application for title and registration are made.
- If you purchase your vehicle at a dealership, the dealer will accept the application for title and TAVT payment on your behalf and deliver the title application and TAVT payment to your county tag agent.

Is it possible to go the Department of Revenue Motor Vehicle Division Headquarters to transfer a title?

- As of March 1, 2013, transfer of ownership for titled vehicles must be taken to the county tag agent in the new owner's county of residence. The only titles that will be issued from DOR MVD Headquarters are salvage titles, replacement titles, and title corrections.

Can the fair market value of the vehicle be appealed?

- Yes, the value can be appealed in the same manner as values for ad valorem tax purposes are appealed.

Can the owner of a vehicle purchased prior to March 1, 2013 avoid payment of future ad valorem taxes on their vehicle?

- If the vehicle was purchased in Georgia between January 1, 2012 and March 1 2013 and titled in this state, the owner is eligible to opt in to the new system. If you qualify to opt in, you will get credit for any sales tax and ad valorem tax previously paid up to the amount of TAVT due. However, if the sales tax and ad valorem tax previously paid is less than the TAVT due, you will need to make up the difference when you opt in. This option must be exercised before January 1, 2014.

When will I first be able to opt in to the new system?

- The earliest date that qualified owners will be able to opt in to the new system is March 1, 2013.

Can a vehicle be transferred to an immediate family member or inherited by an immediate family member without having to pay the TAVT?

- House Bill 386 defines “immediate family member” as one’s spouse, parent, child, sibling, grandparent, or grandchild.
- Whether a motor vehicle transferred or inherited by an immediate family member will be subject to the TAVT will depend on whether the former owner had paid TAVT:
 - If the former owner of the vehicle had not paid TAVT and was paying annual ad valorem tax on the vehicle, the new owner may choose to either:
 1. Continue paying annual ad valorem tax on this vehicle, and therefore not be subject to the TAVT **OR**
 2. The new owner may elect at the time of transfer to pay the TAVT based on the current fair market value of the vehicle at the applicable rate for the current year.
 - If the vehicle is acquired from a family member who paid the TAVT at the time they purchased the vehicle then the new owner’s TAVT rate will be 0.50% (one-half of one percent). In this case the new owner does not have the option to revert back to the annual ad valorem system.

What sort of evidence will be required to prove that it is a family transfer or inheritance?

- The transferor and transferee will have to complete an affidavit affirming that such persons are immediate family members. Anyone who falsely attests shall be subject to a penalty up to \$5,000.

I will become a new resident of Georgia after March 1, 2013. How does this affect me?

- New residents moving into Georgia are required to pay 50% of the TAVT within 30 days of moving to the state and the remaining 50% must be paid within the next 12 months.

What happens if the TAVT is not timely remitted to the county tag agent?

- If the purchase is made at a dealership, the dealer has 10 days from the date of purchase to remit the title application and TAVT payment to your county tag agent. If remitted later than 10 days from the date of purchase the dealer is liable for 5% of the TAVT owed plus an additional 5% for each month payment has not been remitted. A second penalty also applies to dealers if they do not remit the title application and TAVT payment within 30 days of the date of purchase.
- For non-dealer sales, i.e. a “casual sale”, the buyer must remit the application for title and the TAVT payment within 30 days of the purchase of the vehicle. If paid later than 30 days there will be a penalty of 10% of the amount of the TAVT owed plus an additional 1% per month for every month late.

I am a Georgia resident but I plan to buy a car in an adjoining state. Will I be required to pay the TAVT when I title this vehicle in Georgia?

- Yes.

Are leased vehicles subject to the TAVT?

- Yes, the leasing company will have to pay the TAVT. The entity or individual leasing the vehicle will be subject to sales tax on the lease payments.

What vehicles are not subject to the TAVT?

- Non-titled vehicles and vehicles that do not meet the statutory definition of a motor vehicle will continue to pay the annual ad valorem tax. For example, the following do not qualify as titled vehicles:
 - Pull-behind trailers
 - Pull-behind campers
 - Mopeds
 - Any vehicle for which a title cannot be issued, such as
 1. vehicles manufactured prior to 1963.
 2. 1963 -1985 year model vehicles that do not have a Georgia title.

I plan to donate my car to a non-profit organization. Does the non-profit organization have to pay the TAVT when the title is transferred to its name?

- If a vehicle is donated to a 501(c)(3) non-profit organization for the purpose of being transferred to another person, then that organization shall only pay a TAVT rate of 1% of the fair market value of the motor vehicle when the vehicle is titled in the name of the non-profit organization.

Does the TAVT apply when a title is corrected, replaced or reissued to the same owner?

- No.

If I pay the TAVT do I still have to register my vehicle every year and pay the \$20 renewal fee? What other fees still apply?

- You are still required to annually register your vehicle in your home county and pay the associated \$20 renewal fee. The existing \$18 title application fee still applies when the vehicle is titled. You must continue to maintain liability insurance as required by Georgia law. If you live in one of the 13 emissions counties, the annual emissions test is still required prior to registration.

Are vehicles owned by certain veterans exempt from the TAVT?

- Yes, vehicles acquired by veterans who would otherwise receive an exemption from ad valorem tax will also be exempt from the TAVT.


**DOR - Motor Vehicle
Title/Tag Application**

Original Title Fee \$ 18.00
 Replacement Title Fee \$ 8.00
 Title Penalty Fee \$ 10.00
 Expedited Title Fee \$ 10.00

*Expedited title processing is only available by
 mail or in person at DOR/Motor Vehicle Division
 for non Title Ad Valorem Tax vehicles.

Fair Market Value _____
 *Rebates - _____
 Trade in Value - _____
 Taxable Value = _____
 Taxable Value x Rate = _____ (TAVT)

* This value is applicable only for a new vehicle not listed
 in the MVD assessment manual.

Vehicle Section: Except for the signature, this application must be typed, electronically completed & printed or legibly hand printed **in black or blue ink.**

Vehicle Identification Number	Year	Make	Body Style	Model	Color	Cylinders	New or Used
Date Purchased	Emission Certificate #	Current Title #	Current Title's State of Issue		GA County of Residence	District #	
Odometer Reading	Odometer reading is actual miles unless you check one of the following boxes: <input type="checkbox"/> EXEMPT <input type="checkbox"/> Exceeds Mechanical Limits of Odometer <input type="checkbox"/> Not the Actual Mileage, Warning odometer discrepancy!					Fuel	

Complete For All Commercial Vehicles

Gross Vehicle Weight & Load _____ Straight Truck? ☐ Yes ☐ No Used For Hire? ☐ Yes ☐ No Type of Trailer Pulled? _____ Product Hauled? _____ Is This A Farm Vehicle? ☐ Yes ☐ No

Number of Owners _____

Owner Section

Leased Vehicle? ☐ No ☐ Yes (Complete Lessee Section)

Owner # 1		Full Legal Name of Owner #1		Date of Birth
Driver's License # (If individual)	State/Country of Issue*	First,	Middle,	Last Suffix
If you purchased this vehicle from an out-of-state dealer/business, did you pick-up the vehicle out-of-state? <input type="checkbox"/> Yes <input type="checkbox"/> No		Full Legal Name of Business/Leasing Company's Name		Purchaser's GA Sales Tax # (when applicable)
Owner # 2		Full Legal Name of Owner #2		Date of Birth
Driver's License # (If an individual)	State/Country of Issue*	First,	Middle,	Last Suffix
		Full Legal Name of Business/Leasing Company's Name		

Address (Street address including city, state & zip)

Mailing Address (If different from street address including city, state & zip)

Seller Section
Lessee Section

GA Dealer's/Bank's 12 Digit Customer ID# (If Applicable)	Driver's License #, if individual*
Full Legal Name or Business Name & Address:	Lessee's Full Legal Name & Address or Business Lessee's Full Name & Address:
If Georgia Seller, GA County Name	Lessee's GA County Location

Security Interests or Liens Section

Number of Security Interests or Liens: _____

Security Interest Holder's/Lien Holder's ELT 12 Digit Customer ID #	Security Interest Holder's/Lien Holder's ELT 12 Digit Customer ID #
Name & Address of 1 st Security Interest Holder/Lien Holder:	Name & Address of 2 nd Security Interest Holder/Lien Holder:
Security Interest Holder's/Lien Holder's ELT 12 Digit Customer ID#	Name & Mailing Address of Attorney-in-Fact - Attach original power of attorney if title is to be mailed to attorney-in-fact.
Name & Address of 3 rd Security Interest Holder/Lien Holder:	

I do solemnly swear or affirm under criminal penalty of a felony for fraudulent use of a false or fictitious name or address or for making a material false statement punishable by fine up to \$5,000 or by imprisonment of up to five years, or both, that the statements contained herein are true & accurate.

Owner #1 Signature _____ Owner #2 Signature _____
 *A Georgia license plate and registration will not be issued until the applicant presents, at the time of application, their valid Georgia driver's license or Georgia identification card. Owner's E-mail Address _____

Initials of Person Assigned to Application
Date Received: / /



STATE OF GEORGIA
COUNTY OF _____

Georgia Veteran's Affidavit for Relief of State and Local Title Ad Valorem Tax Fees

Exemption Verification

	Military Disabled-Service Connected: O.C.G.A 48-8-3 (30). The sale of a vehicle to a service-connected disabled where the veteran received a grant from the United States Department of Veterans Affairs to purchase and specially adapt the vehicle to his disability? Attach grant letter from the United States Department of Veterans Affairs
	Military Disabled-Constitutional Exemption: O.C.G.A 48-5-478. Constitutional Exemption from ad valorem tax for disabled veterans? Attach letter from the United States Department of Veterans Affairs. Designated plate required.
	Prisoner of War: O.C.G.A. 48-5-478.1. Exemption of certain motor vehicles owned by former prisoners of war or unmarried surviving spouse? Attach Department of Defense Form 214, Military 201 file or similar sufficient proof of former prisoner of war status.
	Purple Heart Recipient: O.C.G.A. 48-5-478.2 Veterans awarded Purple Heart exempt from ad valorem taxes? Attach Department of Defense Form 214, Military 201 file or similar sufficient proof of the award of the Purple Heart. Designated plate required.
	Medal of Honor: O.C.G.A. 48-5-478.3. Tax Exemption for veterans awarded Medal of Honor? Attach Act of Congress award of the Medal of Honor, Department of Defense Form 214, Military 201 file, or similar sufficient proof of the award of the Medal of Honor. Designated plate required.

Vehicle Information

VIN	Year	Make	Model
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Owner(s) Information

Vehicle Owner(s) Information (must be a citizen and resident of Georgia)

Last Name		Driver License/ID Card No.	
<input type="text"/>		<input type="text"/>	
First Name	Initial	License/ID Expiration Date	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Street	Street Name		
<input type="text"/>	<input type="text"/>		
Apt. No. (if applicable)	County		
<input type="text"/>	<input type="text"/>		
City	State	Zip Code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

Affirmation

I hereby certify that all statements made on this application are true and correct to the best of my knowledge and I understand that any false statement made herein will subject me to the penalties within the applicable state law. I hereby apply for exemption from Title Ad Valorem Tax. No vehicle upon which I claim tax exemption as a veteran was conveyed to me for the purpose of obtaining exemption other than from my spouse.

Signature of Owner _____ Date ____/____/____

This form must be complete and legible. Any alteration or correction voids this form.

County Tag Agent shall retain for audit purposes.



Georgia Department of Revenue

SERVICE MEMBER'S AFFIDAVIT FOR EXEMPTION OF AD VALOREM TAXES FOR MOTOR VEHICLES

I, _____
(Full Legal Name) (Service Member's Number)

do hereby solemnly swear or affirm that:

- a) I am an active member of the armed services of the United States of America,
Location of GA permanent duty station: _____
- b) I am temporarily residing in the State of Georgia solely because my military orders require me to be stationed in Georgia and,
- c) I am a citizen of the United States and not a legal resident of Georgia.
- d) At this time, my home of record is the City of _____, County of _____, and State of _____.
- e) _____ is my Dependent as defined in
(Full Legal Name of Dependent)

Regulation 560-10-30-.13. and is a resident in the City of _____, County of _____, and State of _____.

I the [] Service Member or [] Dependent claim exemption from Georgia personal property taxes on the following vehicle by the virtue of the Service Members Civil Relief Act of 2009, as amended.

Vehicle Identification Number	Year	Make	Model/Body Style
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Any person making a false affidavit or affirmation as to any matter contained in this affidavit, or forging or causing this affidavit to be forged, shall be guilty of a felony and subject to a fine not to exceed ONE THOUSAND DOLLARS (\$1,000), or imprisonment for not less than one (1) year and not more than five (5) years, or both. (O.C.G.A. 16-10-71).

Further sayeth affiant not.

(Signature) (Georgia Residence Address)

Sworn to and subscribed before me this _____ day of _____, 20____

Notary Public _____
(Printed Name) (Signature)

My commission expires: _____ (Seal)
(Date)

Certified Statement of Commanding Officer

I, _____, hereby certify that based upon the records available
(Printed Name)
to me, that the above service member is a member of my command or is the Dependent of the above Service Member of my command and is not a legal resident of the state of Georgia.

(Printed Name) (Rank and Command)

(Signature of Commanding Officer or delegate) (Date)



STATE OF GEORGIA
DEPARTMENT OF REVENUE
 TAXPAYER SERVICES DIVISION
1800 Century Boulevard, NE, Ste. 8200
Atlanta, Georgia 30345-3205
Telephone: (404) 417-6601

NONRESIDENT CERTIFICATE OF EXEMPTION PURCHASE OF MOTOR VEHICLE

(O.C.G.A. § 48-5-440 defines "motor vehicle" as a vehicle which is designed for use upon the public roads)

TRADE NAME OF DEALER				
NAME OF NONRESIDENT PURCHASER OR CORPORATION		DRIVER'S LICENSE NUMBER		STATE OF ISSUE
ADDRESS		STREET	PRINCIPAL PLACE OF BUSINESS	
CITY	COUNTY	STATE	ZIP CODE	
DESCRIPTION OF MOTOR VEHICLE				
MAKE	<input type="checkbox"/> NEW <input type="checkbox"/> USED	MODEL	MANUFACTURER'S ID NUMBER	
DATE OF PURCHASE	INVOICE NUMBER	TOTAL SALES PRICE \$	ALLOWANCE FOR TRADE-IN \$	NET AMOUNT PAID \$

AFFIDAVIT OF NONRESIDENT PURCHASER

(Purchaser must be a non-Georgia resident, living in another state or corporation with its principal business location outside Georgia)

I, _____, have examined this form and attest that all information contained herein is true and correct and that I will immediately transport the motor vehicle out of the State of Georgia, register it and operate it in the State of _____.

This _____ day of _____, 20____.

(Signature of Nonresident Purchaser or Authorized Signature for Corporation)

Sworn to and subscribed before me this _____ day of _____, 20____.

Notary Public _____

My Commission Expires _____

AFFIDAVIT OF MOTOR VEHICLE DEALER

I, _____, of _____ (address)

being duly sworn, depose and hereby certify that to the best of my knowledge and belief the above named purchaser is presently a legal resident of _____ and actually lives in another state and that said motor vehicle will be immediately transported out of the State of Georgia by _____ and, registered and operated in the State of _____.

This _____ day of _____, 20____.

(Authorized Signature of Dealer)

Sworn to and subscribed before me this _____ day of _____, 20____.

Notary Public _____

My Commission Expires _____

INSTRUCTIONS: Nonresident Certificate of Exemption Purchase of Motor Vehicle (Form ST-8) must be executed by the nonresident purchaser and the dealer at the time of the purchase of the motor vehicle. The dealer must retain the properly executed and notarized certificate on file in order to be relieved from collecting the tax on motor vehicle shown above, and for examination by Revenue Department Representatives. Do not mail a copy of this Certificate to the Taxpayer Services Division.